

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF GREENFIELD, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16200100400000</b>  <b>GREENFIELD CITY</b>  <b>PO BOX 95</b>  <b>GREENFIELD IA 50849 0095</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	627,006		627,006	591,502
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	627,006		627,006	591,502
Delinquent property taxes	0		0	
TIF revenues	309,822		309,822	295,000
Other city taxes	237,961	0	237,961	220,417
Licenses and permits	8,302	0	8,302	8,900
Use of money and property	29,458	22,965	52,423	3,000
Intergovernmental	484,532	0	484,532	512,759
Charges for fees and service	40,541	5,102,224	5,142,765	5,477,925
Special assessments	11,193	0	11,193	10,000
Miscellaneous	68,916	279,554	348,470	64,600
Other financing sources	991,760	10,974	1,002,734	250,000
<b>Total revenues and other sources</b>	2,809,491	5,415,717	8,225,208	7,434,103
<b>Expenditures and Other Financing Uses</b>				
Public safety	300,475	0	300,475	341,849
Public works	350,399	0	350,399	344,375
Health and social services	0	0	0	500
Culture and recreation	268,224	0	268,224	259,746
Community and economic development	61,633	0	61,633	355,772
General government	635,218	0	635,218	218,518
Debt service	547,884	0	547,884	355,672
Capital projects	0	0	0	292,526
<b>Total governmental activities expenditures</b>	2,163,833	0	2,163,833	2,168,958
Business type activities	0	5,192,089	5,192,089	6,012,811
<b>Total ALL expenditures</b>	2,163,833	5,192,089	7,355,922	8,181,769
Other financing uses, including transfers out	653,785	10,974	664,759	0
<b>Total ALL expenditures/And other financing uses</b>	2,817,618	5,203,063	8,020,681	8,181,769
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-8,127	212,654	204,527	-747,666
Beginning fund balance July 1, 2015	2,211,082	3,834,123	6,045,205	5,373,760
Ending fund balance June 30, 2016	2,202,955	4,046,777	6,249,732	4,626,094

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 242,273	Other long-term debt	\$ 0
Revenue debt	\$ 3,973,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 733,460		
		General obligation debt limit	\$ 4,727,037

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11/23/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Rebecca Haase	Telephone →	Area Code 641	Number 743-2183
Signature of Mayor or other City official (Name and Title)		Date signed 11/21/2016	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GREENFIELD						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		244,934					244,934		C46	244,934	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	10,117	3,077					13,194		C89	13,194	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	10,117	248,011	0	0	0	0	258,128	0		258,128	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions		10,933					10,933			10,933	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	59,443						59,443		D89	59,443	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	59,443	10,933	0	0	0	0	70,376	0		70,376	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	225,588	258,944	0	0	0	0	484,532	0		484,532	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	866,524	A91	866,524	73		
74	Sewer							0	212,096	A80	212,096	74		
75	Electric							0	4,023,604	A92	4,023,604	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport	4,669						4,669		A01	4,669	78		
79	Landfill/garbage							0		A81	0	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GREENFIELD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges		839					839		A89	839	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Miscellaneous and refunds	35,033						35,033			35,033	103				
104	TOTAL CHARGES FOR SERVICE	39,702	839	0	0	0	0	40,541	5,102,224		5,142,765	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				11,193			11,193		U01	11,193	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	46,346	2,099					48,445		U99	48,445	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	3,962						3,962		U30	3,962	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify		20					20			20	113				
114	Miscellaneous and refunds	16,489						16,489	48,144		64,633	114				
115	Patronage rebates							0	93,947		93,947	115				
116	Sewer fees unremitted							0	3,424		3,424	116				
117	Contribution-in-aid of construction							0	102,868		102,868	117				
118	Revolving loan collections							0	31,171		31,171	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	66,797	2,119	0	0	0	0	68,916	279,554		348,470	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GREENFIELD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	846,171	604,556	309,822	57,182	0	0	1,817,731	5,404,743		7,222,474	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	180,000						180,000		NR	180,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	85,141	65,000			219,858		369,999	10,974		380,973	127				
128	Internal TIF loans and transfers in				283,786			283,786			283,786	128				
129	Payment from electric and water	110,000			47,975			157,975			157,975	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	375,141	65,000	0	331,761	219,858	0	991,760	10,974		1,002,734	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,221,312	669,556	309,822	388,943	219,858	0	2,809,491	5,415,717		8,225,208	132				
133												133				
134	Beginning fund balance July 1, 2015	194,691	1,089,304	0	927,087	0	0	2,211,082	3,834,123		6,045,205	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,416,003	1,758,860	309,822	1,316,030	219,858	0	5,020,573	9,249,840		14,270,413	136				
137												137				
138												138				
139												139				
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141												141				
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159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF GREENFIELD						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	221,322	23,982					245,304		E62	245,304	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	7,036						7,036		E89	7,036	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	20,407						20,407		E24	20,407	13		
14	Purchase of land and equipment	27,728						27,728		G24	27,728	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	276,493	23,982		0	0	0	300,475			300,475	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GREENFIELD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	86,472	224,791					311,263		E44	311,263	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	11,368						11,368		E01	11,368	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	27,768						27,768		E81	27,768	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	125,608	224,791		0	0	0	350,399			350,399	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GREENFIELD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF GREENFIELD						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation		96,655					96,655		E52	96,655	122
123	Purchase of land and equipment		23,846					23,846		G52	23,846	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	72,353	3,829					76,182		E61	76,182	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	68,742	2,299					71,041		E61	71,041	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	500						500		E61	500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	141,595	126,629		0	0	0	268,224			268,224	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	35,597		26,036				61,633		E89	61,633	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	35,597	0	26,036	0	0	0	61,633			61,633	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GREENFIELD		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,574	922					9,496		E29	9,496	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	70,237	9,908					80,145		E23	80,145	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	13,526				219,858		233,384		E31	233,384	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	283,786						283,786		E89	283,786	172
173	Purchase of land and equipment	28,407						28,407		G89	28,407	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	404,530	10,830	0	0	219,858	0	635,218			635,218	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal				528,028			528,028			528,028	178
179	Interest				19,856			19,856			19,856	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	547,884	0	0	547,884			547,884	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	983,823	386,232	26,036	547,884	219,858	0	2,163,833			2,163,833	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GREENFIELD		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								641,408	E91	641,408	198
199	Purchase of land and equipment							181,469	G91		181,469	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							177,996	E80		177,996	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation							3,337,675	E92		3,337,675	204
205	Purchase of land and equipment							104,787	G92		104,787	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF GREENFIELD						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								638,754		638,754	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Payment to City								110,000		110,000	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								5,192,089		5,192,089	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	983,823	386,232	26,036	547,884	219,858	0	2,163,833	5,192,089		7,355,922	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	65,000	85,141		219,858			369,999	10,974		380,973	255
256	Internal TIF loans/repayments and transfers out	0		283,786				283,786			283,786	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	65,000	85,141	283,786	219,858	0	0	653,785	10,974		664,759	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,048,823	471,373	309,822	767,742	219,858	0	2,817,618	5,203,063		8,020,681	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted	5,000	1,008,301	0	548,288	0		1,561,589			1,561,589	264
265	Committed							0			0	265
266	Assigned		279,186					279,186			279,186	266
267	Unassigned	362,180						362,180			362,180	267
268	<b>Total Governmental</b>	367,180	1,287,487	0	548,288	0	0	2,202,955			2,202,955	268
269	<b>Proprietary</b>								4,046,777		4,046,777	269
270	<b>Total ending fund balance June 30, 2016</b>	367,180	1,287,487	0	548,288	0	0	2,202,955	4,046,777		6,249,732	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,416,003	1,758,860	309,822	1,316,030	219,858	0	5,020,573	9,249,840		14,270,413	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF GREENFIELD</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	1,060,988

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 785,528	29U \$	39U \$ 88,255	49U \$ 117,273	49U \$	49U \$ 580,000	49U \$	I91 \$	20,863
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U 3,560,000	29U	39U 295,000	49U	49U	49U 3,265,000		I92	104,950
4. Gas utility	19U 0	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U 0	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T 0	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T 0	24T	34T		44T	44T		I89	
8. TIF revenue	19U 1,041,488	29U 180,000	39U 488,028	49U	49U 733,460	49U	49U	I89	15,559
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. Capital lease-electric	19U 254,000	29U	39U 126,000	49U	49U	49U 128,000	49U	I89	4,384
11. GO Street improvements	19U 165,000	29U	39U 40,000	49U 125,000	49U	49U	49U	I89	4,278
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	5,806,016	180,000	1,037,283	242,273	733,460	3,973,000	0	150,034	
<b>B. Short-term debt</b>		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents \$	94,540,746	x .05 = \$	4,727,037
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<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 1,505,003	\$		4,744,729	6,249,732	
REMARKS						V98